

ABSTRACT

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THE EFFECT OF RETURN ON ASSETS, SALES GROWTH AND COMPANY SIZE TOWARD TAX AVOIDANCE AT CONSUMER GOODS COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

(xvi + 88 pages; 4 figures; 16 tables; 9 appendixes)

This research is conducted to understand and get empirical evidence from The Effect of Return on Assets, Sales Growth and Company Size toward Tax Avoidance at Consumer Goods Companies.

The population of this research is the entire Consumer Goods Industry Companies which are listed on Indonesia Stock Exchange (IDX) within the period 2015 - 2019. The sampling technique is done by using purposive sampling method and 30 companies have been chosen as the sample based on the required criteria. This research is conducted by using secondary data. The data analysis is using multiple linear regression analysis.

The result of this study reveals that return on assets has a significant effect towards tax avoidance. Whereas, sales growth and company size have no significant effect towards tax avoidance. Simultaneously, those three independent variables have significant effect toward tax avoidance.

Keywords: Return on Assets, Sales Growth, Company Size

References: 60 (2014-2021)

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(xvi + 88 halaman; 4 gambar; 16 tabel; 9 lampiran)

Penelitian ini dilakukan untuk mengetahui dan memperoleh bukti empiris atas pengaruh pengembalian aset, pertumbuhan penjualan, dan ukuran perusahaan terhadap penghindaran pajak pada perusahaan sektor industri barang konsumsi.

Populasi dalam penelitian ini adalah seluruh perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2015-2019. Teknik pengambilan sampel dalam penelitian ini menggunakan purposive sampling dan diperoleh 30 sampel perusahaan berdasarkan kriteria yang telah ditentukan. Dalam penelitian ini, data yang digunakan merupakan data sekunder. Metode analisis yang digunakan dalam penelitian ini adalah regresi linear berganda.

Hasil penelitian menunjukkan bahwa pengembalian aset mempunyai pengaruh signifikan terhadap penghindaran pajak. Sementara itu, pertumbuhan penjualan dan ukuran perusahaan tidak mempunyai pengaruh signifikan terhadap penghindaran pajak. Secara simultan, ketiga variabel independen tersebut memiliki pengaruh signifikan terhadap penghindaran pajak.

Kata Kunci: Return on Assets, Sales Growth, Company Size

Referensi: 60 (2014-2021)